



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9709]

RIN 1545-BK64

Application for Recognition as a 501(c)(29) Organization; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction

SUMMARY: This document contains corrections to final regulations (TD 9709) that were published in the **Federal Register** on January 29, 2015 (79 FR 4791). The final regulations authorize the IRS to prescribe the procedure by which certain entities may apply to the IRS for recognition of exemption from Federal income tax.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning January 29, 2015.

FOR FURTHER INFORMATION CONTACT: Martin Schaffer at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9709) that are the subject of this correction is under section 501(c)(29) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9709) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9709), that are the subject of FR Doc. 2015-01677, are corrected as follows:

1. On page 4792, third column, the tenth line of the second full paragraph, the language “thereunder generally requires all” is corrected to read “thereunder generally require all”.
2. On page 4793, first column, under the paragraph heading “Drafting Information” the third line, the language “Office of Division Counsel/Associate” is corrected to read “Office of Associate”.
3. On page 4793, second column, the fourth line of the signature block, the language “Approved: January 22, 2015.” is corrected to read “Approved: January 23, 2015.”.

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